



5. Defendant is without knowledge or information sufficient to form a belief as to the allegations in paragraph 5 of the Complaint and, therefore, denies the same.

6. Defendant denies the allegations contained in paragraph 6 of the Complaint.

7. Defendant is without knowledge or information sufficient to form a belief as to the allegations in paragraph 7 of the Complaint and, therefore, denies the same.

8. Defendant hereby incorporates its responses to paragraphs one through 7 of this Answer as if fully rewritten herein.

9. Defendant is without knowledge or information sufficient to form a belief as to the allegations in paragraph 9 of the Complaint and, therefore, denies the same.

10. Defendant is without knowledge or information as to the nature and amount of any future or potential chapter 7 administrative costs. As such, Defendant lacks knowledge sufficient to form a belief as to the allegations in paragraph 10 of the Complaint and, therefore, denies the same.

11. Defendant admits that Plaintiff seeks a judgment as described in paragraph 11 of the Complaint.

WHEREFORE, Defendant, the State of Ohio Department of Taxation, requests that its liens be accorded their rightful priority, that its liens attach to the proceeds of the sale of the subject property, that it be paid, with accrued interest, in its rightful priority out of the proceeds of the sale of the subject property and that it be granted any other appropriate relief.

Respectfully submitted,

/s/ Brian M. Gianangeli

Brian M. Gianangeli (0072028)

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Attorneys for Defendant State of Ohio,

Department of Taxation

**CERTIFICATE OF SERVICE**

I certify that a copy of the foregoing was served by U.S. mail, postage prepaid, on the 20<sup>th</sup> day of May, 2014 upon:

Internal Revenue Service  
P.O. Box 7346  
Philadelphia, PA 19101-7346

Andrew W. Suhar  
Suhar & Macejko, LLC  
29 East Front Street, 2nd Floor  
P.O. Box 1497  
Youngstown, OH 44501-1497

State of Ohio, Attorney General  
Collection Enforcement Section  
Attn: Bankruptcy Staff  
150 E. Gay Street, 21st Floor  
Columbus, OH 43215

Carol L. Ratkovich  
6547 Justison Road  
East Palestine, OH 44413

Larry E. Britton  
610 10th Street  
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Carl Austin and Lynda Kay Barnett  
5318 Jimtown Rd.  
East Palestine, OH 44413

/s/ Brian M. Gianangeli  
Brian M. Gianangeli (#0072028)